

Part III - Administrative, Procedural, and Miscellaneous

Additional Disaster Relief for taxpayers on account of the September 11, 2001, Terrorist Attack

Notice 2001-63

The Treasury Department and the Internal Revenue Service recognize that the continuing disruption to the nation's financial markets, transportation system, and telecommunication and computer networks, and continuing security concerns have made it difficult for many taxpayers to meet their September 17, 2001, filing and payment requirements, and for their representatives to assist them in doing so. This notice provides additional tax relief under sections 6081, 6161, and 7508A for taxpayers who, regardless of their location, are continuing to experience difficulties in meeting their filing and tax payment requirements on account of events related to the September 11, 2001, terrorist attack. The Internal Revenue Service has determined that the due date for all federal tax obligations falling between September 10, 2001, and September 24, 2001, is postponed to September 24, 2001. This postponement of time covers the filing of returns and claims for refund, the payment of tax (including estimated tax payments), making elections, and filing any other federal tax documents. The postponement does not apply to deposits of federal taxes. For relief with respect to deposits of federal taxes, see Notice 2001-61 and IRS News Release IR-2001-79.

The relief provided by this Notice is in addition to the relief provided in Notice 2001-61 and IRS News Release IR-2001-79.

DRAFTING INFORMATION

The principal author of this notice is Charles Hall of the Office of Associate Chief Counsel, Procedure and Administration (Administrative Provisions and Judicial Practice Division). For further information regarding this notice you may call (202) 622-4940 (not a toll-free call).